

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Southern Hancock Co Com Sch Corp (3115)

| Southern Hancock Co Com Sch Corp (3115) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|---|---------------------|---------------------|---------------------|---------------------|---|------------------------------------|
| Student Academic Achievement | | | | | | |
| Certified Salaries (110) | \$7,916,499 | \$7,934,990 | \$7,930,902 | \$7,964,736 | 0% | 0% |
| Group Health Insurance (222) | \$1,115,029 | \$1,177,847 | \$1,188,707 | \$1,169,191 | 1% | -2% |
| Transfer Tuition to Educational Service Agencies Within the State (564) | \$1,162,961 | \$1,239,797 | \$1,179,369 | \$969,221 | -4% | -18% |
| Noncertified Salaries (120) | \$672,505 | \$693,308 | \$724,625 | \$682,772 | 0% | -6% |
| Social Security-Certified Employee Retirement (212) | \$584,975 | \$585,774 | \$574,914 | \$577,330 | 0% | 0% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$461,084 | \$472,295 | \$477,995 | \$518,949 | 3% | 9% |
| Equipment (730) | \$5,644 | \$369,597 | \$340,729 | \$373,919 | 185% | 10% |
| Other General Supplies (615, 660 to 689) | \$181,270 | \$214,649 | \$257,644 | \$214,949 | 4% | -17% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$149,514 | \$145,081 | \$152,847 | \$154,901 | 1% | 1% |
| Operational Supplies (611) | \$169,378 | \$164,349 | \$158,157 | \$151,037 | -3% | -5% |
| Licensed Employees Temporary Salaries (135) | \$144,113 | \$192,318 | \$154,133 | \$114,165 | -6% | -26% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$111,398 | \$128,029 | \$104,180 | \$94,422 | -4% | -9% |
| Other Technology Hardware (746) | \$0 | \$1,863 | \$2,700 | \$77,550 | N/A | > 500% |
| Transfer Tuition to Other School Corporations Within the State (561) | \$63,000 | \$88,500 | \$70,500 | \$69,000 | 2% | -2% |
| Social Security-Noncertified Employee Retirement (211) | \$49,848 | \$51,045 | \$53,476 | \$50,427 | 0% | -6% |
| Textbooks (630) | \$337,268 | \$71,390 | \$13,403 | \$43,798 | -40% | 227% |
| Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$0 | \$0 | \$25,846 | \$43,361 | N/A | 68% |
| Severance/Early Retirement Pay (213) | \$69,827 | \$39,281 | \$39,001 | \$38,575 | -14% | -1% |
| Connectivity (744) | \$18,173 | \$7,111 | \$20,068 | \$33,744 | 17% | 68% |
| Library Books (640) | \$7,285 | \$14,367 | \$26,915 | \$21,268 | 31% | -21% |
| Purchased Professional and Technical Instructional Programs Improvement Services (312) | \$3,836 | \$18,930 | \$10,814 | \$21,080 | 53% | 95% |
| Group Accident Insurance (223) | \$38,316 | \$29,085 | \$19,836 | \$19,228 | -16% | -3% |
| Travel (580) | \$15,299 | \$13,758 | \$17,515 | \$18,761 | 5% | 7% |
| Purchased Professional and Technical Staff Services (314) | \$15,360 | \$16,597 | \$27,775 | \$15,837 | 1% | -43% |
| Group Life Insurance (221) | \$14,229 | \$13,827 | \$13,966 | \$13,702 | -1% | -2% |
| Public Employees Retirement Fund (214) | \$12,591 | \$13,842 | \$14,016 | \$13,582 | 2% | -3% |
| Equipment Purchases over the LEA's Capitalization Threshold (735) | \$0 | \$0 | \$0 | \$5,550 | N/A | N/A |
| Periodicals (650) | \$3,425 | \$3,106 | \$3,776 | \$4,344 | 6% | 15% |
| Purchased Professional and Technical Instruction Services (311) | \$963 | \$3,660 | \$2,506 | \$2,878 | 31% | 15% |
| Other Purchased Professional and Technical Services (319) | \$13,619 | \$18,260 | \$1,130 | \$1,353 | -44% | 20% |
| Improvements Other Than Buildings (715) | \$1,343 | \$1,169 | \$95 | \$0 | -100% | -100% |
| Purchased From Another School Corporation or Educational Service Agency Within the State (591) | \$3,570 | -\$7,545 | \$0 | \$0 | -100% | N/A |
| Purchased Professional and Technical Pupil Services (313) | \$0 | \$0 | \$2,600 | \$0 | N/A | -100% |
| Computer Hardware (741) | \$22,802 | \$3,747 | \$0 | -\$4,959 | N/A | N/A |
| Student Academic Achievement Total | \$13,365,123 | \$13,720,026 | \$13,610,140 | \$13,474,669 | 0% | -1% |

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| Southern Hancock Co Com Sch Corp (3115) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|--------------------|--------------------|--------------------|--------------------|------------------------------------|-----------------------------|
| Student Instructional Support | | | | | | |
| Certified Salaries (110) | \$861,143 | \$816,274 | \$831,699 | \$786,281 | -2% | -5% |
| Noncertified Salaries (120) | \$378,865 | \$385,422 | \$383,816 | \$378,502 | 0% | -1% |
| Group Health Insurance (222) | \$204,926 | \$206,127 | \$205,833 | \$221,159 | 2% | 7% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$72,133 | \$58,229 | \$58,527 | \$63,507 | -3% | 9% |
| Social Security-Certified Employee Retirement (212) | \$64,858 | \$61,032 | \$62,064 | \$58,540 | -3% | -6% |
| Public Employees Retirement Fund (214) | \$24,577 | \$27,168 | \$29,232 | \$31,772 | 7% | 9% |
| Operational Supplies (611) | \$39,955 | \$14,841 | \$42,670 | \$28,277 | -8% | -34% |
| Social Security-Noncertified Employee Retirement (211) | \$27,199 | \$27,296 | \$27,870 | \$27,375 | 0% | -2% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$20,732 | \$20,327 | \$19,341 | \$19,683 | -1% | 2% |
| Severance/Early Retirement Pay (213) | \$35,636 | \$37,584 | \$14,577 | \$14,802 | -20% | 2% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$5,224 | \$7,851 | \$8,229 | \$5,421 | 1% | -34% |
| Overtime Salaries (140) | \$236 | \$204 | \$3,699 | \$4,175 | 105% | 13% |
| Pre-2008 object code - temporary salaries (header) (130) | \$2,463 | \$1,478 | \$2,304 | \$2,068 | -4% | -10% |
| Group Accident Insurance (223) | \$4,204 | \$3,066 | \$2,123 | \$2,019 | -17% | -5% |
| Group Life Insurance (221) | \$1,882 | \$1,756 | \$1,756 | \$1,725 | -2% | -2% |
| Postage and Postage Machine Rental (532) | \$0 | \$0 | \$0 | \$300 | N/A | N/A |
| Student Instructional Support Total | \$1,744,036 | \$1,668,653 | \$1,693,740 | \$1,645,604 | -1% | -3% |
| Overhead and Operational | | | | | | |
| Noncertified Salaries (120) | \$2,507,269 | \$2,404,499 | \$1,869,556 | \$1,929,535 | -6% | 3% |
| Other Purchased Services (593) | \$0 | \$0 | \$1,213,913 | \$1,546,756 | N/A | 27% |
| Heating and Cooling for Buildings - Electricity (621) | \$567,796 | \$671,179 | \$696,984 | \$751,603 | 7% | 8% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$196,031 | \$225,301 | \$397,847 | \$505,038 | 27% | 27% |
| Certified Salaries (110) | \$413,098 | \$439,085 | \$428,814 | \$484,744 | 4% | 13% |
| Operational Supplies (611) | \$225,584 | \$293,156 | \$283,852 | \$319,932 | 9% | 13% |
| Group Health Insurance (222) | \$269,135 | \$259,110 | \$242,647 | \$247,003 | -2% | 2% |
| Vehicles (731) | \$0 | \$245,389 | \$0 | \$208,556 | N/A | N/A |
| Gasoline and Lubricants (613) | \$182,836 | \$187,863 | \$208,710 | \$205,431 | 3% | -2% |
| Property Insurance, Liability Insurance, and Transportation Insurance (520) | \$153,253 | \$154,697 | \$183,488 | \$202,573 | 7% | 10% |
| Other General Supplies (615, 660 to 689) | \$182,823 | \$329,188 | \$174,937 | \$191,972 | 1% | 10% |
| Heating and Cooling for Buildings - Gas (622) | \$171,035 | \$139,458 | \$132,231 | \$176,687 | 1% | 34% |
| Social Security-Noncertified Employee Retirement (211) | \$192,317 | \$183,137 | \$141,652 | \$146,002 | -7% | 3% |
| Utility Services Water and Sewage (411) | \$100,621 | \$143,586 | \$130,517 | \$140,396 | 9% | 8% |
| Public Employees Retirement Fund (214) | \$192,761 | \$149,290 | \$110,171 | \$125,645 | -10% | 14% |

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|--|--------------------|--------------------|--------------------|--------------------|------------------------------------|-----------------------------|
| Workers Compensation Insurance (225) | \$70,613 | \$83,483 | \$73,692 | \$69,061 | -1% | -6% |
| Severance/Early Retirement Pay (213) | \$34,691 | \$62,848 | \$52,845 | \$53,639 | 12% | 2% |
| Utility Services Removal of Refuse and Garbage (412) | \$34,969 | \$39,515 | \$44,302 | \$47,194 | 8% | 7% |
| Pre-2008 object code - temporary salaries (header) (130) | \$50,504 | \$43,284 | \$44,895 | \$35,749 | -8% | -20% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$20,237 | \$28,390 | \$32,853 | \$34,751 | 14% | 6% |
| Social Security-Certified Employee Retirement (212) | \$24,260 | \$27,443 | \$27,767 | \$29,396 | 5% | 6% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$29,031 | \$25,779 | \$26,468 | \$28,541 | 0% | 8% |
| Textbooks (630) | \$8,642 | \$15,506 | \$3,475 | \$27,139 | 33% | > 500% |
| Overtime Salaries (140) | \$14,189 | \$18,386 | \$18,133 | \$25,992 | 16% | 43% |
| Telephone (531) | \$26,376 | \$31,025 | \$40,357 | \$25,578 | -1% | -37% |
| Travel (580) | \$19,929 | \$19,177 | \$19,257 | \$19,282 | -1% | 0% |
| Tires and Repairs (612) | \$16,265 | \$18,155 | \$13,289 | \$15,621 | -1% | 18% |
| Other Purchased Professional and Technical Services (319) | \$36,666 | \$25,065 | \$27,640 | \$15,070 | -20% | -45% |
| Other Technology Hardware (746) | \$0 | \$0 | \$0 | \$12,593 | N/A | N/A |
| Board Members Compensation (115) | \$14,500 | \$9,500 | \$9,167 | \$10,833 | -7% | 18% |
| Dues and Fees (810) | \$5,510 | \$5,024 | -\$2,688 | \$4,985 | -2% | N/A |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$6,611 | \$5,061 | \$4,793 | \$4,798 | -8% | 0% |
| Advertising (540) | \$3,182 | \$3,596 | \$8,400 | \$4,306 | 8% | -49% |
| Equipment (730) | \$1,014 | \$25,426 | \$76,065 | \$3,765 | 39% | -95% |
| Official Bond Premiums (525) | \$2,315 | \$1,190 | \$2,109 | \$2,062 | -3% | -2% |
| Group Accident Insurance (223) | \$2,495 | \$1,650 | \$1,107 | \$1,137 | -18% | 3% |
| Group Life Insurance (221) | \$924 | \$848 | \$840 | \$872 | -1% | 4% |
| Terminal Leave (125) | \$0 | \$0 | \$3,928 | \$734 | N/A | -81% |
| Miscellaneous Objects (876 to 899) | \$1,225 | \$600 | \$640 | \$700 | -13% | 9% |
| Unemployment compensation (230) | \$97,513 | \$53,852 | \$13,131 | \$274 | -77% | -98% |
| Food Purchases (614) | \$724,493 | \$777,868 | \$8,817 | \$0 | -100% | -100% |
| Purchased Professional and Technical Instruction Services (311) | \$0 | \$0 | \$530 | \$0 | N/A | -100% |
| Overhead and Operational Total | \$6,600,709 | \$7,147,608 | \$6,767,131 | \$7,655,946 | 4% | 13% |
| Nonoperational | | | | | | |
| Purchased Property Services; Construction Services (450) | \$3,680,000 | \$4,175,000 | \$4,310,000 | \$3,935,000 | 2% | -9% |
| Interest on Bonds or Notes (832) | \$1,180,254 | \$1,924,388 | \$1,768,156 | \$1,638,117 | 9% | -7% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$505,883 | \$502,755 | \$626,658 | \$727,467 | 10% | 16% |
| Computer Hardware (741) | \$458,990 | \$431,366 | \$417,978 | \$502,300 | 2% | 20% |
| Redemption of Principal (831) | \$580,983 | \$535,000 | \$416,647 | \$436,647 | -7% | 5% |
| Purchased Property Services; Rentals (440) | \$252,043 | \$474,958 | \$0 | \$435,057 | 15% | N/A |

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|--|---------------------|---------------------|---------------------|---------------------|------------------------------------|-----------------------------|
| Equipment (730) | \$234,594 | \$204,479 | \$197,261 | \$237,288 | 0% | 20% |
| Noncertified Salaries (120) | \$151,079 | \$150,034 | \$171,914 | \$126,911 | -4% | -26% |
| Certified Salaries (110) | \$127,304 | \$119,271 | \$106,075 | \$118,437 | -2% | 12% |
| Bank Service Charges (871) | \$38,172 | \$37,764 | \$38,490 | \$19,789 | -15% | -49% |
| Awards (875) | \$15,928 | \$1,105 | \$6,625 | \$14,896 | -2% | 125% |
| Social Security-Certified Employee Retirement (212) | \$9,739 | \$9,124 | \$8,115 | \$9,060 | -2% | 12% |
| Social Security-Noncertified Employee Retirement (211) | \$9,595 | \$9,511 | \$11,706 | \$8,697 | -2% | -26% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$7,948 | \$7,371 | \$7,163 | \$7,704 | -1% | 8% |
| Other General Supplies (615, 660 to 689) | \$1,291 | \$1,186 | \$1,642 | \$1,584 | 5% | -4% |
| Public Employees Retirement Fund (214) | \$3,869 | \$1,771 | \$1,149 | \$1,440 | -22% | 25% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$1,409 | \$1,331 | \$1,110 | \$1,310 | -2% | 18% |
| Group Health Insurance (222) | \$12,667 | \$3,266 | \$5,641 | \$1,128 | -45% | -80% |
| Operational Supplies (611) | \$0 | \$47 | \$115 | \$518 | N/A | 350% |
| Terminal Leave (125) | \$0 | \$0 | \$0 | \$508 | N/A | N/A |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$1,376 | \$344 | \$405 | \$82 | -51% | -80% |
| Equipment Purchases over the LEA's Capitalization Threshold (735) | \$0 | \$0 | \$5,811 | \$0 | N/A | -100% |
| Seldom or Non-Recurring Purchases (873) | \$0 | \$0 | \$15,000 | \$0 | N/A | -100% |
| Group Life Insurance (221) | \$99 | \$25 | \$0 | \$0 | -100% | N/A |
| Nonoperational Total | \$7,273,222 | \$8,590,096 | \$8,117,661 | \$8,223,941 | 3% | 1% |
| Grand Total | \$28,983,090 | \$31,126,383 | \$30,188,672 | \$31,000,160 | 2% | 3% |